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Washington, D.C. 20549

MISSION

**ANNUAL AUDITED REPORT
FORM X-17A-5
PART III**

OMB APPROVAL	
OMB Number:	3235-0123
Expires:	January 31, 2007
Estimated average burden hours per response.....	12.00

SEC FILE NUMBER
8- 44141

FACING PAGE

**Information Required of Brokers and Dealers Pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder**REPORT FOR THE PERIOD BEGINNING 01/01/2006 AND ENDING 12/31/2006
MM/DD/YY MM/DD/YY**A. REGISTRANT IDENTIFICATION**NAME OF BROKER-DEALER: VBC SECURITIES, LLC

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

348 CLIFTON AVENUE

(No. and Street)

CLIFTON

(City)

NJ

(State)

07011

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT
VINCENT S. COMPERATORE973-365-1900

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

ROBERT G. PETERS

(Name - if individual, state last, first, middle name)

790 BLOOMFIELD AVENUE

(Address)

CLIFTON

(City)

NJ

(State)

07012

(Zip Code)

CHECK ONE:

☒ Certified Public Accountant☐ Public Accountant☐ Accountant not resident in United States or any of its possessions.**PROCESSED****MAR 13 2007****THOMSON
FINANCIAL****FOR OFFICIAL USE ONLY**

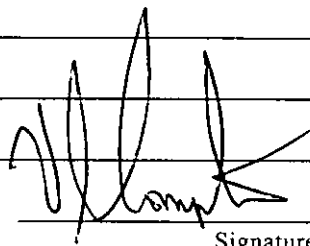
*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

SEC 1410 (06-02)

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

OATH OR AFFIRMATION

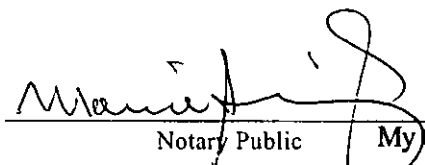
I, VINCENT S. COMPERATORE, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of VBC SECURITIES, LLC, as of DECEMBER 31, 20 06, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:



Signature

MANAGING MEMBER

Title



Notary Public
My Commission Expires

This report ** contains (check all applicable boxes) (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

- ☒ (a) Facing Page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☒ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☒ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☒ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☐ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☒ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

****For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).**

Robert G. Peters, CPA

V.B.C. SECURITIES, LLC

Financial Statement

As at December 31, 2006

File No. 8-44141

Robert G. Peters, CPA

File No. 8-44141

Table of Contents

Opinion Letter

Balance Sheet

Statement of Income

Cash Flow Statement

Statement of Change in Financial Position

Statement of Change in Partnership Capital

Net Capital Computation / Supplemental Notes

Robert G. Peters
790 Bloomfield Avenue
Clifton, NJ 07012


V.B.C. Securities, LLC
348 Clifton Avenue
P.O. Box 166
Clifton, NJ 07011

Gentlemen:

I have audited the accompanying balance sheet of V.B.C. Securities, LLC, as of December 31, 2006, and the related statements of income, retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of V.B.C. Securities, LLC as of December 31, 2006, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.


Robert G. Peters, CPA

Clifton, New Jersey
January 24, 2007

Robert G. Peters, CPA

File No. 8-44141

V.B.C. Securities, LLC
Balance Sheet
As At December 31, 2006

ASSETS

Current Assets:

Cash in bank and clearing agent	\$	13,069	
Market value of securities owned		0	
Fixed assets net of depreciation		9,160	
Commission receivable		41,296	
Good faith deposit		50,977	
Other clearing accounts		<u>261</u>	
Total Current Assets			114,763
			=====

LIABILITIES AND CAPITAL

Current Liabilities:

Accounts payable	<u>4,170</u>	
Total Current Liabilities		\$ 4,170

Capital

		110,593
Total Liabilities and Capital		\$ 114,763
		=====

Robert G. Peters, CPA

File No. 8-44141

V.B.C. Securities, LLC
Statement of Income
For the Period January 1, 2006 through December 31, 2006

Revenues:

Income-Commissions	\$542,889
Income-Non-commission	<u>24,478</u>
	\$567,367

Expenses:

Postage and mailings\$ 2,991	
Rent	27,653
Periodicals	1,009
Transfer costs	2,617
Management Fees	120,000
Depreciation	9,382
Equipment Rental	19,856
Adv & bus promotion	8,655
Insurance	1,349
Telephone	2,865
NJ Annual Report	50
Data Processing	155
Membership fees and dues	3,995
Salesmen's commissions	231,013
Transportation	2,280
Continuing education	65
Interest Expense	8,000
Stationary and supplies	5,376
Back office expense	44,600
Professional	600
Retirement, Pension	60,000
Repairs and maintenance	1,706
Utilities	<u>3,700</u>
Total Expenses	<u>557,917</u>

Net Income (loss)	\$ 9,450
	=====

V.B.C. Securities, LLC
Cash Flow Statement
For The Year Ended December 31, 2006

Cash flow from operations:

Net earnings	\$ 9,450
Adjustments to reconcile net earnings to net cash provided by operating activities	(0)
Changes in assets and liabilities	
Increase in fixed assets	(9,160)
Decrease in clearing account	849
Increase in accounts payable	880
Increase in good faith deposit	(318)
Increase in commission receivable	(2,054)
Partner contributions in excess of draw	0
Increase / <Decrease> in cash	(353)
Cash at beginning of year	<u>13,422</u>
Cash at end of year	\$ <u>13,069</u> =====

Robert G. Peters, CPA

File No. 8-44141

V.B.C. Securities, LLC
Statement of Change in Financial Condition
For the Period January 1, 2006 to December 31, 2006

	<u>12/31/2005</u>	<u>12/31/2006</u>
Current assets	\$ 104,433	\$ 114,763
Current liabilities	<u>(3,290)</u>	<u>(4,170)</u>
Net working capital	\$ 101,143	\$ 110,593
	=====	=====
 Net working capital - Jan. 1	\$ 66,104	\$ 101,143
Increase (Decrease) in capital		
Equity Jan. 1 - Dec. 31	35,000	0
Income for the period		
Jan. 1 - Dec. 31	<u>39</u>	<u>9,450</u>
Net working capital-Dec. 31	\$ 101,143	\$ 110,593
	=====	=====

Robert G. Peters, CPA

File No. 8-44141

V.B.C. Securities, LLC
Statement of Changes in Partnership Capital
For the Period January 1, 2006 through December 31, 2006

Capital January 1, 2006	\$ 101,143
Net Income Jan. 1, 2006 through Dec. 31, 2006	9,450
Contributions from Jan. 1, 2006 thru Dec. 31, 2006	0
Drawings from Jan. 1, 2006 thru Dec. 31, 2006	\$ 0
Capital December 31, 2006	\$ 110,593 =====

V.B.C. Securities, LLC
Supplemental Notes
As at December 31, 2006

Note 1. For the period January 1, 2006 through December 31, 2006, there were no liabilities subordinated to claim of creditors.

Note 2. V.B.C. Securities, LLC net capital and its required net capital computed in accordance with the capital rule applicable to it and were calculated as at December 31, 2006 at a ratio of .041 to 1. Computed as follows:

Partnership Capital		\$	110,593
Less: Capital deductions		(9,160)
Net Capital before haircuts		\$	101,433
Less: Haircuts on securities:			
Investment securities	\$	0	
Undue concentration		0	
Fail to receive		0	(0)
Net Capital		\$	101,433
		=====	
Aggregated indebtedness			4,170
		=====	
AI / NC			.041 to 1

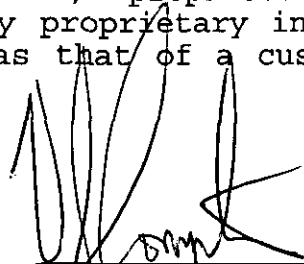
Note 3. Formula for Determination of Reserve Requirement for Brokers and Dealers Under SEC Rule 15c3, V.B.C. Securities, LLC is entitled to exemption from this rule because all customer transactions are cleared through another broker-dealer on a fully disclosed basis.

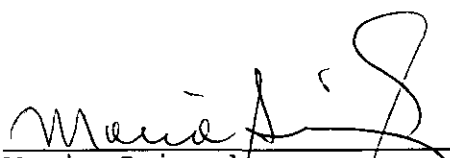
Note 4. There are no material differences with regard to computation of net capital under rule 15C3-3 between the corresponding unaudited most recent focus Part II filing and the audited annual statement.

V.B.C. Securities, LLC
Supplemental Notes
As at December 31, 2006

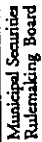
- Note 5. No material inadequacies were found to exist in the accounting system, in the internal control, in the procedures for safeguarding securities and in the practices and procedures employed in complying with rule 17-A-13 and in the resolution of securities differences.
- Note 6. Pursuant to rule 17-5 (f) (2), Robert G. Peters, CPA, 790 Bloomfield Avenue, Clifton, NJ 07012, has been selected as auditor on a continuing nature and providing for successive year audits, unless discontinued by either party in writing and with at least thirty days notice.
- Note 7. I, Vincent S. Comperatore, Managing Member, swear that, to the best of my knowledge and belief, the accompanying financial statements and supporting schedules pertaining to the firm of V.B.C. Securities, LLC as at December 31, 2006, are true and correct. I further swear that neither the company or any partner, proprietor, principal, officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

No exception.



Vincent S. Comperatore

Maria Snizek
Notary Public of the State of New Jersey
My commission expires February 22, 2011.



The image shows the front cover of a book. The main part of the cover is a dark, heavily textured material, possibly leather or a similar synthetic material, with a fine, irregular grain. A vertical strip of a lighter, smoother material, likely cloth or paper, runs along the left edge, forming the spine of the book. The spine has some faint, illegible markings. The overall appearance is that of an old, well-used volume.

2006 Preliminary Renewal Statement

CRD Number :	5407
Organization Name:	NBC SECURITIES, LLC
Balance As Of:	11/21/2005 1:09:43 AM

Contact:	VINCENT S. COMPERATORE
Contact Phone #:	973-365-1900
Statement Generated:	11/19/2005 8:58:34 AM

Summary	
CRD Charges	\$3,905.00
IARD Charges	N/A
Branch Charges	N/A
Total Charges:	\$3,905.00
Amount Due:	\$3,905.00

PAYMENT IN FULL REQUIRED BY DECEMBER 14, 2005.

U.S. Mail and Express Delivery:

Make check payable to NASD; print and mail first page of this statement and submit with payment.

Send payment to:	NASD, CRD-IARD
U.S. Mail	P.O. Box 7777-W8705 Philadelphia, PA 19175-8705
Express Delivery	NASD, CRD-IARD W-8705 701 Market Street 199-3490 Philadelphia, PA 19106-1532

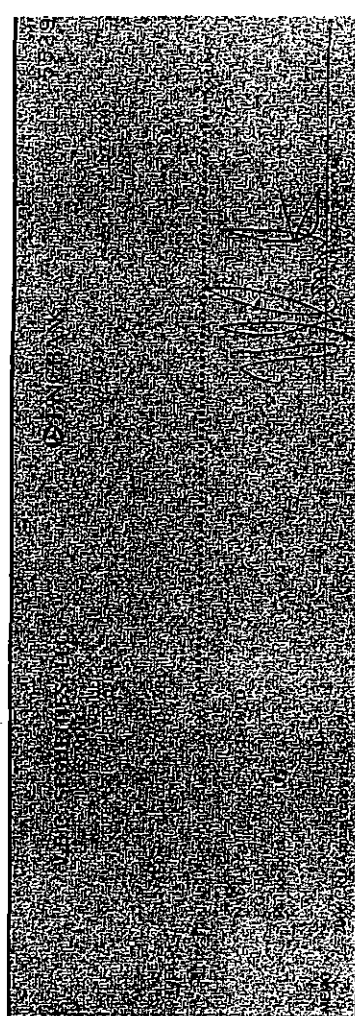
Web CRD/IARD E-Pay:

Submit an online Renewal payment by accessing the Web CRD/IARD E-Pay Application. In order for funds to be posted to your firm's RENEWAL Account by DECEMBER 14, 2005, payment must be submitted electronically, no later than 8:30 p.m. (ET), on December 12, 2005.

Combined statement for the following annual fees:

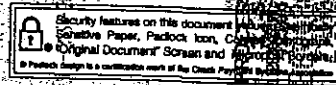
(1)	NASD 2006 Web CRD System Processing Fees
(2)	NASD and Jurisdiction 2006 Branch Office Fees
(3)	NYSE, AMEX, CBOE, ISE, PCX and PHILX 2006 Maintenance Fees for Registered Personnel
(4)	Jurisdiction 2006 Broker-Dealer and Agent Renewal Fees
(5)	Jurisdiction 2006 Investment Adviser Firm and Representative Renewal Fees

DO NOT ADJUST THIS STATEMENT:



⑈005529⑈ ⑈031207667⑈ 8106253423⑈

⑈0000390500⑈



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WHOLESALE LOCKBOX CREDIT TO
THE ACCOUNT OF WITHIN NAMED
ANY
AGENT ACCEPTER

ENDORSE HERE

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